

रजिस्टरेशन नं ०८०/एस०एम० १४.



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

सिमला, मंगलवार, 13 अगस्त, 1985/22 शावण, 1907

हिमाचल प्रदेश सरकार

विधि विभाग

अधिसूचनाएं

सिमला-2, 9/12 अगस्त, 1985

क्रमांक एल०एल०आर०डी०(6) 13/85.—हिमाचल प्रदेश पैसेन्जर एण्ड गुड्ज टैक्सीशन (ग्रमेण्डमैन्ट)
विधेयक, 1985 (1985 का संख्यांक 9) जैसा कि हिमाचल प्रदेश के राज्यपाल महोदय द्वारा “भारत के

संविधान के अनुच्छेद 200 के अन्तर्गत दिनांक 6 अगस्त, 1985 को अनुमोदित किया गया, को एतद्वारा सर्वसाधारण की जानजारी के लिए राजपत्र, हिमाचल प्रदेश में, हिमाचल प्रदेश का 1985 का अधिनियम संख्यांक 6 के रूप में प्रकाशित किया जाता है।

आदेशानुसार,
कुलदीप अब्द सूद,
सचिव।

Act No. 6 of 1985.

**THE HIMACHAL PRADESH PASSENGERS AND GOODS
TAXATION (AMENDMENT) ACT, 1985**

(As Assented by the Governor on the 6th August, 1985)

AN

ACT

further to amend the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-sixth Year of the Republic of India as follows:—

1. (1) This Act may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Act, 1985.

Short title
and com-
mencement.

(2) It shall be deemed to have come into force on the 14th day of November, 1977.

2. In section 3-A of the Himachal Pradesh Passengers and Goods Taxation Act, 1955,—

Amendment
of section
3-A.

(a) for the words "insurance of a passenger", the words "payment of *ex-gratia* grant to a passenger" shall be substituted; and

(b) for the sign ".", the sign ":" shall be substituted and thereafter the following proviso shall be inserted, namely:—

"Provided that such scheme may be framed by the State Government with retrospective effect from which the surcharge was levied."

15 of 1955

शिमला-2, 9/12 अगस्त, 1985

क्रमांक एल०एल०आर०झ० १० (६) ११/८५.—हिमाचल प्रदेश जनरल सेल्ज टैक्स (अमेरिकन) विधेयक, 1985 (1985 का विधेयक क्रमांक 11) जैसा कि राज्यपाल महोदय द्वारा "भारत के संविधान" के अनुच्छेद 200 के अन्तर्गत दिनांक 6 अगस्त, 1985 को मनुमोदित किया गया, को एतद्वारा सर्वसाधारण की जानकारी के लिए राजपत्र, हिमाचल प्रदेश में, हिमाचल प्रदेश का 1985 का अधिनियम क्रमांक 8 के रूप में प्रकाशित किया जाता है।

आदेशानुसार,
कुलदीप अनंद सूद,
सचिव।

Act No. 8 of 1985.

**THE HIMACHAL PRADESH GENERAL SALES TAX
(AMENDMENT) ACT, 1985**

(As Assented by THE GOVERNOR ON THE 6TH AUGUST, 1985)

AN

ACT

Further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).

Be it enacted by the Legislative Assembly of Himachal Pradesh in the Thirty-sixth Year of Republic of India as follows:—

Short title
and com-
mencement.

1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1985.

(2) It shall come into force at once.

Amendment
of section 2.

2. In sub-section (3) of section 2 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter called the principal Act),—

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(a) for the existing clause (h), the following clause, shall be substituted, namely:—

“(h) “purchase” with all its grammatical or cognate expressions, means the acquisition of goods for cash or deferred payment or other valuable consideration otherwise than under a mortgage, hypothecation, charge or pledge and includes—

- (i) the transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;
- (ii) the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;
- (iii) the delivery of goods on hire-purchase or any system of payment by instalments;
- (iv) the transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;
- (v) the supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;
- (vi) the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service, is for cash, deferred payment or other valuable consideration,

and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and a purchase of those goods by the person to whom such transfer, delivery or supply is made;”;

(b) for the existing clause (j), of the principal Act, the following clause shall be substituted, namely:—

(j) “sale” means any transfer of property in goods for cash or for deferred payment or for any other valuable consideration other than a mortgage, hypothecation, charge or pledge, and includes—

- (i) the transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;
- (ii) the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;
- (iii) the delivery of goods on hire-purchase or any system of payment by instalments;
- (iv) the transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;
- (v) the supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;
- (vi) the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service, is for cash, deferred payment or other valuable consideration;

and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and a purchase of those goods by the person to whom such transfer, delivery or supply is made;”.

3. The existing sub-section (2) of section 42 of the principal Act, shall be omitted and sub-section (3) shall be re-numbered as sub-section (2).

Amendment
of section
42.

मियन्द्रक, भुदण तथा लेखन सामग्री, हिमाचल प्रदेश, शिमला-६ हारा मुद्रित तथा प्रकाशित ।